

**AUDITED FINANCIAL STATEMENTS
AND OTHER FINANCIAL INFORMATION**

POTTAWATOMIE COUNTY, KANSAS

December 31, 2006

Reese & Novelly, PA
Certified Public Accountants
Wamego, Kansas

Audited Financial Statements and Other Financial Information

POTTAWATOMIE COUNTY, KANSAS

Year Ended December 31, 2006

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Financial Statements

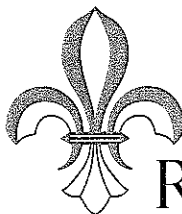
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REESE & NOVELLY, P.A.

Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Pottawatomie County, Kansas

*Rick I. Reese, CPA
Nicholas J. Novelly, CPA
Carol E. McCullough, CPA*

*Annette D. Fiedler, CPA
Patricia E. Ungebeuer, CPA*

We have audited the accompanying financial statements of Pottawatomie County, Kansas, (County), as of and for the year ended December 31, 2006 as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note A, the County has prepared these financial statements using accounting practices prescribed or permitted by the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Pottawatomie County, Kansas, as of December 31, 2006, or the changes in financial position, or where applicable its cash flows for the year then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of each fund of the County, as of December 31, 2006, and their respective cash receipts and expenditures and budgetary results for the year then ended, on the basis of accounting described in Note A.

In accordance with *Government Auditing Standards*, we have also issued a report dated April 30, 2007, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The other financial information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of Pottawatomie County, Kansas. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects, in relation to the financial statements taken as a whole.

Reese; Novelly, PA

Wamego, Kansas
April 30, 2007

FINANCIAL STATEMENT

**SUMMARY OF CASH RECEIPTS, EXPENDITURES AND
UNENCUMBERED CASH (STATEMENT 1)**

POTTAWATOMIE COUNTY, KANSAS

Year Ended December 31, 2006

| <u>FUNDS</u> | <u>Beginning Unencumbered Cash Balance</u> | <u>Prior Year Canceled Encumbrances</u> |
|--|--|---|
| Governmental Fund Types: | | |
| General | \$ 6,390,651 | \$ 15,042 |
| Debt Service: | | |
| Bond and Interest | 215,444 | |
| Special Revenue: | | |
| Emergency Telephone Service | 68,282 | |
| Court Trustee | 31,795 | |
| Regional Library | 1,704 | |
| Rural Highway System | 28,368 | |
| Tort Liability | 51,312 | |
| Fair Association | 1,624 | |
| Historical Society | 80,781 | 42,649 |
| Special Parks and Recreation | 26,952 | |
| Special Alcohol Program | 37,348 | |
| Regional Library Employee Benefit Fund | 629 | |
| Noxious Weed Chemical | 54,087 | |
| E-911 | 54,686 | |
| Special Highway Improvement | 2,322,243 | |
| Attorney Check Fee | 7,727 | |
| Attorney Forfeiture Fund | 1,021 | |
| Law Enforcement Trust | 2,609 | |
| Capital Improvement | 2,558,243 | |
| Equipment Reserve | 333,180 | 27,149 |
| Prosecuting Attorney Training | 2,773 | |
| Special Auto | 107,507 | |
| Deeds Technology | 49,425 | 547 |
| TOTAL SPECIAL REVENUE | 5,822,296 | 70,345 |
| Capital Projects: | | |
| Timbercreek Construction Improvement | 38,490 | |
| Eagles Landing Unit 6 | 36,751 | |
| Eagles Landing Unit 7 | 141,279 | |
| Sunset Ridge | 132,455 | |
| Falling Leaf Construction | | |
| Elbo Creek Estates | | |
| Eagles Landing Unit 8 | | |
| Cedar Meadow Construction | | |

See notes to financial statements.

| Cash Receipts | Expenditures | Ending Unencumbered Cash Balance | Outstanding Encumbrances and Accounts Payable | Ending Cash Balance |
|---------------|---------------|--|--|------------------------|
| \$ 16,790,423 | \$ 15,769,492 | \$ 7,426,624 | \$ 1,024,498 | \$ 8,451,122 |
| 470,554 | 347,994 | 338,004 | | 338,004 |
| 72,189 | 86,953 | 53,518 | | 53,518 |
| 1,603 | | 33,398 | | 33,398 |
| 259,106 | 256,168 | 4,642 | | 4,642 |
| 1,896,640 | 1,807,790 | 117,218 | 274,361 | 391,579 |
| 88,805 | 85,914 | 54,203 | | 54,203 |
| 1,426 | 2,000 | 1,050 | | 1,050 |
| 78,086 | 60,402 | 141,114 | 15,369 | 156,483 |
| 8,356 | 2,500 | 32,808 | | 32,808 |
| 21,255 | 12,621 | 45,982 | | 45,982 |
| 19,923 | 19,495 | 1,057 | | 1,057 |
| 149,433 | 130,781 | 72,739 | 712 | 73,451 |
| 74,330 | 43,231 | 85,785 | 3,980 | 89,765 |
| 125,210 | 42,832 | 2,404,621 | 19,500 | 2,424,121 |
| 2,810 | 1,993 | 8,544 | | 8,544 |
| 257 | 93 | 1,185 | | 1,185 |
| 1,454 | 1,986 | 2,077 | | 2,077 |
| 2,000,000 | | 4,558,243 | | 4,558,243 |
| | 48,696 | 311,633 | 54,548 | 366,181 |
| 1,960 | 217 | 4,516 | | 4,516 |
| 127,121 | 121,734 | 112,894 | | 112,894 |
| 43,036 | 43,396 | 49,612 | | 49,612 |
| 4,973,000 | 2,768,802 | 8,096,839 | 368,470 | 8,465,309 |
| 667,746 | 706,236 | - | | - |
| 354,744 | 391,495 | - | | - |
| 232,630 | 373,909 | - | | - |
| 212,773 | 319,800 | 25,428 | | 25,428 |
| 283,538 | 222,022 | 61,516 | | 61,516 |
| 1,467,100 | 1,467,100 | - | | - |
| 402,166 | 310,645 | 91,521 | | 91,521 |
| 75,336 | 62,556 | 12,780 | | 12,780 |

**SUMMARY OF CASH RECEIPTS, EXPENDITURES AND
UNENCUMBERED CASH (STATEMENT 1)**

POTTAWATOMIE COUNTY, KANSAS

Year Ended December 31, 2006

| <u>FUNDS</u> | Beginning Unencumbered Cash Balance | Prior Year Canceled Encumbrances |
|---|---|--|
| Capital Projects Continued: | | |
| Country Breeze Construction | \$ | \$ |
| Wildcat Woods Phase 1 | | |
| TOTAL CAPITAL PROJECTS | 348,975 | - |
| Proprietary fund types: | | |
| Enterprise: | | |
| Blue Township Sewer Operations | 10,756 | |
| Blue Township Sewer Reserve | 256,998 | |
| Timbercreek Water Operations | 8,007 | 566 |
| Timbercreek Water Reserve | 52,285 | |
| Fostoria Sewer Operations | 11,821 | |
| Fostoria Sewer Reserve | 8,661 | |
| TOTAL ENTERPRISE | 348,528 | 566 |
| TOTAL PRIMARY GOVERNMENT | 13,125,894 | 85,953 |
| Component Units: | | |
| Fire Districts: | | |
| Joint No. 1 General Fund | 2,245 | |
| No. 2 General Fund | 15,313 | |
| Joint No. 3 General Fund | 104,519 | |
| Joint No. 4 General Fund | 55,703 | |
| No. 5 General Fund | 9,882 | |
| No. 6 General Fund | 14,742 | |
| No. 7 General Fund | 82,321 | |
| No. 8 General Fund | 66,913 | |
| No. 10 General Fund | 20,636 | |
| No. 10 Reserve | 21,000 | |
| Pottawatomie County Economic Development Corporation | 206,619 | |
| Pottawatomie County Extension Council | 40,534 | |
| TOTAL COMPONENT UNITS | 640,427 | |
| TOTAL REPORTING ENTITY | \$ 13,766,321 | \$ 85,953 |

See notes to financial statements.

| Cash Receipts | Expenditures | Ending Unencumbered Cash Balance | Outstanding Encumbrances and Accounts Payable | Ending Cash Balance |
|---------------|---------------|--|--|------------------------|
| \$ 125,669 | \$ 92,018 | \$ 33,651 | \$ | \$ 33,651 |
| 2,320,450 | 2,320,450 | - | | - |
| 6,142,152 | 6,266,231 | 224,896 | - | 224,896 |
| 177,447 | 183,234 | 4,969 | 845 | 5,814 |
| 242,275 | 64,500 | 434,773 | 27,300 | 462,073 |
| 163,921 | 144,099 | 28,395 | 2,475 | 30,870 |
| 36,162 | 26,725 | 61,722 | | 61,722 |
| 2,310 | 223 | 13,908 | | 13,908 |
| 894 | | 9,555 | | 9,555 |
| 623,009 | 418,781 | 553,322 | 30,620 | 583,942 |
| 28,999,138 | 25,571,300 | 16,639,685 | 1,423,588 | 18,063,273 |
| 49,270 | 49,652 | 1,863 | | 1,863 |
| 23,673 | 26,209 | 12,777 | | 12,777 |
| 29,317 | 117,323 | 16,513 | | 16,513 |
| 15,028 | 30,292 | 40,439 | | 40,439 |
| 127,801 | 121,541 | 16,142 | | 16,142 |
| 14,707 | 14,749 | 14,700 | | 14,700 |
| 41,342 | 37,627 | 86,036 | | 86,036 |
| 25,281 | 11,160 | 81,034 | | 81,034 |
| 83,228 | 79,291 | 24,573 | 4,152 | 28,725 |
| | | 21,000 | | 21,000 |
| 392,878 | 236,924 | 362,573 | | 362,573 |
| 208,654 | 227,615 | 21,573 | | 21,573 |
| 1,011,179 | 952,383 | 699,223 | 4,152 | 703,375 |
| \$ 30,010,317 | \$ 26,523,683 | \$ 17,338,908 | \$ 1,427,740 | \$ 18,766,648 |

**SUMMARY OF CASH RECEIPTS, EXPENDITURES AND
UNENCUMBERED CASH (STATEMENT 1)**

POTTAWATOMIE COUNTY, KANSAS

Year Ended December 31, 2006

Composition of Cash:

| | |
|--|---------------|
| Checking accounts | \$ 8,506,676 |
| Certificates of deposit | 15,400,000 |
| Treasury bills | 11,499,140 |
| Change fund and petty cash | 850 |
| Savings | 9,270 |
| Clerk of the District Court | 469,137 |
| Pottawatomie County Sheriff | 2,210 |
| Pottawatomie County Economic Development Corporation (Component Unit) | 362,573 |
| Pottawatomie County Extension Council (Component Unit) | <u>21,573</u> |

TOTAL CASH 36,271,429

Agency Funds per Statement 4 (17,504,781)

TOTAL REPORTING ENTITY (EXCLUDING AGENCY) \$ 18,766,648

See notes to financial statements.

**SUMMARY OF EXPENDITURES - BUDGET AND ACTUAL
BUDGETED FUNDS ONLY (STATEMENT 2)**

POTTAWATOMIE COUNTY, KANSAS

Year Ended December 31, 2006

| | Certified Budget | Adjustment for Qualifying Budget Credits |
|--------------------------------|---------------------|--|
| Governmental Fund Types: | | |
| General | \$ 16,335,037 | \$ 198,767 |
| Debt Service: | | |
| Bond and Interest | 533,564 | |
| Special Revenue: | | |
| Emergency Telephone Service | 111,533 | |
| Court Trustee | 31,231 | |
| Regional Library | 256,168 | |
| Rural Highway System | 1,826,397 | |
| Tort Liability | 125,259 | |
| Fair Association | 3,248 | |
| Historical Society | 114,181 | |
| Special Parks and Recreation | 11,870 | |
| Special Alcohol Program | 23,044 | |
| Regional Library EMBF | 19,495 | |
| Noxious Weed Chemical | 192,381 | |
| E-911 | 37,828 | 24,043 |
| Proprietary fund types: | | |
| Enterprise: | | |
| Blue Township Sewer Operations | 351,250 | |
| Timbercreek Water | 182,550 | |
| Fostoria Sewer Operations | 11,063 | |
| Component Units: | | |
| Fire Districts: | | |
| Joint No. 1 General Fund | 49,652 | |
| No. 2 General Fund | 29,694 | |
| Joint No. 3 General Fund | 61,357 | 56,985 |
| Joint No. 4 General Fund | 58,091 | 3,709 |
| No. 5 General Fund | 121,540 | 2,272 |
| No. 6 General Fund | 16,876 | |
| No. 7 General Fund | 66,876 | |
| No. 8 General Fund | 62,166 | |
| No. 10 General Fund | 80,980 | |

See notes to financial statements.

| <u>Total Budget for Comparison</u> | <u>Expenditures Chargeable to Current Year</u> | <u>Favorable (Unfavorable) Variance</u> |
|--|--|---|
| \$ 16,533,804 | \$ 15,769,492 | \$ 764,312 |
| 533,564 | 347,994 | 185,570 |
| 111,533 | 86,953 | 24,580 |
| 31,231 | | 31,231 |
| 256,168 | 256,168 | - |
| 1,826,397 | 1,807,790 | 18,607 |
| 125,259 | 85,914 | 39,345 |
| 3,248 | 2,000 | 1,248 |
| 114,181 | 60,402 | 53,779 |
| 11,870 | 2,500 | 9,370 |
| 23,044 | 12,621 | 10,423 |
| 19,495 | 19,495 | - |
| 192,381 | 130,781 | 61,600 |
| 61,871 | 43,231 | 18,640 |
| 351,250 | 183,234 | 168,016 |
| 182,550 | 144,099 | 38,451 |
| 11,063 | 223 | 10,840 |
| 49,652 | 49,652 | |
| 29,694 | 26,209 | 3,485 |
| 118,342 | 117,323 | 1,019 |
| 61,800 | 30,292 | 31,508 |
| 123,812 | 121,541 | 2,271 |
| 16,876 | 14,749 | 2,127 |
| 66,876 | 37,627 | 29,249 |
| 62,166 | 11,160 | 51,006 |
| 80,980 | 79,291 | 1,689 |

**STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL
GENERAL FUND - (STATEMENT 3)**

POTTAWATOMIE COUNTY, KANSAS

Year Ended December 31, 2006

| | Budget | Actual | Favorable (Unfavorable) Variance |
|---|-------------------|-------------------|--|
| Cash Receipts: | | | |
| Taxes and shared revenue: | | | |
| Ad valorem tax | \$ 8,285,000 | \$ 8,174,262 | \$ (110,738) |
| Delinquent tax | 39,668 | 123,208 | 83,540 |
| In lieu of taxes | 15,000 | 23,170 | 8,170 |
| Local alcohol liquor tax | 1,512 | 8,356 | 6,844 |
| Mineral tax | | 852 | 852 |
| Motor vehicle tax | 339,880 | 518,639 | 178,759 |
| Vehicle rent excise tax | | 6,690 | 6,690 |
| Delinquent tax penalties | 40,000 | 97,909 | 57,909 |
| Sales and compensating use tax | 1,501,000 | 2,637,925 | 1,136,925 |
| Fines, forfeitures and penalties | 1,000 | 1,222 | 222 |
| City and county highway fund | 700,000 | 847,160 | 147,160 |
| 16/20M vehicle tax | 9,775 | 12,523 | 2,748 |
| District Coroner fee | 5,000 | 5,391 | 391 |
| Recreation vehicle tax | 12,543 | 14,075 | 1,532 |
| TOTAL TAXES AND SHARED REVENUE | 10,950,378 | 12,471,382 | 1,521,004 |
| Licenses, permits and fees: | | | |
| Mortgage registration fees | 250,000 | 449,827 | 199,827 |
| Zoning permits | 12,000 | 58,031 | 46,031 |
| Filing fees | 250 | 223 | (27) |
| Other fees and permits | 149,000 | 193,656 | 44,656 |
| TOTAL LICENSES, PERMITS AND FEES | 411,250 | 701,737 | 290,487 |
| Charges for services: | | | |
| Minibus collections | 4,000 | 4,865 | 865 |
| Returned check charges | 500 | 1,308 | 808 |
| Transfer station charges | 200,000 | 317,142 | 117,142 |
| Contracts | 20,000 | 134,066 | 114,066 |
| Sales | 3,000 | 151,479 | 148,479 |
| TOTAL CHARGES FOR SERVICES | 227,500 | 608,860 | 381,360 |

See notes to financial statements.

**STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL
GENERAL FUND - (STATEMENT 3)**

POTTAWATOMIE COUNTY, KANSAS

Year Ended December 31, 2006

| | Budget | Actual | Favorable (Unfavorable) Variance |
|--|------------|------------|--|
| Cash receipts - continued: | | | |
| Use of money and property: | | | |
| Interest | \$ 200,000 | \$ 910,588 | \$ 710,588 |
| Rent | 1,000 | 680 | (320) |
| Lease | 2,500 | 9,768 | 7,268 |
| TOTAL USE OF MONEY AND PROPERTY | 203,500 | 921,036 | 717,536 |
| Miscellaneous: | | | |
| Reimbursed expenses | 20,000 | 65,340 | 45,340 |
| Other | 98,000 | 315,278 | 217,278 |
| Special assessments | 75,000 | 156,216 | 81,216 |
| Health department receipts | 39,000 | 65,834 | 26,834 |
| Grant revenue | | 199,942 | 199,942 |
| Operating transfers | 950,000 | 1,284,798 | 334,798 |
| TOTAL MISCELLANEOUS | 1,182,000 | 2,087,408 | 905,408 |
| TOTAL CASH RECEIPTS | 12,974,628 | 16,790,423 | 3,815,795 |
| Expenditures: | | | |
| Legislative: | | | |
| County Commission: | | | |
| Personnel services | 63,350 | 63,315 | 35 |
| Contractual services and other charges | 13,750 | 6,813 | 6,937 |
| Materials and supplies | 1,000 | 430 | 570 |
| TOTAL LEGISLATIVE | 78,100 | 70,558 | 7,542 |
| Judicial: | | | |
| County Attorney: | | | |
| Personnel services | 210,000 | 202,831 | 7,169 |
| Contractual services and other charges | 35,431 | 26,105 | 9,326 |
| Materials and supplies | 7,940 | 7,750 | 190 |
| Capital outlay | 9,750 | 9,672 | 78 |
| TOTAL COUNTY ATTORNEY | 263,121 | 246,358 | 16,763 |

See notes to financial statements.

**STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL
GENERAL FUND - (STATEMENT 3)**

POTTAWATOMIE COUNTY, KANSAS

Year Ended December 31, 2006

| | Budget | Actual | Favorable (Unfavorable) Variance |
|---|------------|------------|--|
| Judicial - continued: | | | |
| Clerk of the District Court | | | |
| Contractual services and other charges | \$ 128,310 | \$ 128,885 | \$ (575) |
| Materials and supplies | 6,675 | 6,630 | 45 |
| Capital outlay | 4,950 | 4,939 | 11 |
| Adjustment for qualifying budget credit | 750 | | 750 |
| TOTAL CLERK OF THE DISTRICT COURT | 140,685 | 140,454 | 231 |
| Court Services Officer: | | | |
| Contractual services and other charges | 45,300 | 41,810 | 3,490 |
| Materials and supplies | 4,200 | 4,138 | 62 |
| Capital outlay | 2,000 | 1,830 | 170 |
| TOTAL COURT SERVICES OFFICER | 51,500 | 47,778 | 3,722 |
| District Coroner: | | | |
| Personnel services | 8,350 | 8,000 | 350 |
| Contractual services and other charges | 21,000 | 20,523 | 477 |
| TOTAL DISTRICT CORONER | 29,350 | 28,523 | 827 |
| TOTAL JUDICIAL | 484,656 | 463,113 | 21,543 |
| Financial and Administrative: | | | |
| Financial Operations: | | | |
| Personnel services | 174,000 | 153,275 | 20,725 |
| Contractual services and other charges | 107,100 | 80,793 | 26,307 |
| Materials and supplies | 13,000 | 7,642 | 5,358 |
| Capital outlay | 22,500 | 6,533 | 15,967 |
| TOTAL FINANCIAL OPERATIONS | 316,600 | 248,243 | 68,357 |

See notes to financial statements.

**STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL
GENERAL FUND - (STATEMENT 3)**

POTTAWATOMIE COUNTY, KANSAS

Year Ended December 31, 2006

| | Budget | Actual | Favorable (Unfavorable) Variance |
|---|----------------|----------------|--|
| Financial and Administrative - continued: | | | |
| Appraiser: | | | |
| Personnel services | \$ 232,000 | \$ 220,063 | \$ 11,937 |
| Contractual services and other charges | 25,700 | 25,627 | 73 |
| Materials and supplies | 18,150 | 15,726 | 2,424 |
| Capital outlay | 12,100 | 7,017 | 5,083 |
| TOTAL APPRAISER | 287,950 | 268,433 | 19,517 |
| Geographic Information System: | | | |
| Personnel services | 71,500 | 71,089 | 411 |
| Contractual services and other charges | 17,880 | 16,122 | 1,758 |
| Materials and supplies | 8,950 | 7,935 | 1,015 |
| Capital outlay | 3,100 | 2,676 | 424 |
| TOTAL GEOGRAPHIC INFORMATION SYSTEMS | 101,430 | 97,822 | 3,608 |
| Building and Grounds: | | | |
| Personnel services | 48,500 | 46,659 | 1,841 |
| Contractual services and other charges | 136,050 | 116,393 | 19,657 |
| Materials and supplies | 14,250 | 14,206 | 44 |
| Capital outlay | 11,600 | 11,484 | 116 |
| TOTAL BUILDING AND GROUNDS | 210,400 | 188,742 | 21,658 |
| County Clerk: | | | |
| Personnel services | 120,000 | 110,239 | 9,761 |
| Contractual services and other charges | 47,975 | 32,669 | 15,306 |
| Materials and supplies | 9,800 | 5,090 | 4,710 |
| Capital outlay | 4,100 | 2,898 | 1,202 |
| TOTAL COUNTY CLERK | 181,875 | 150,896 | 30,979 |

See notes to financial statements.

**STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL
GENERAL FUND - (STATEMENT 3)**

POTTAWATOMIE COUNTY, KANSAS

Year Ended December 31, 2006

| | Budget | Actual | Favorable (Unfavorable) Variance |
|---|------------------|------------------|--|
| Financial and Administrative - continued: | | | |
| Register of Deeds: | | | |
| Personnel services | \$ 83,000 | \$ 81,316 | \$ 1,684 |
| Contractual services and other charges | 11,362 | 10,351 | 1,011 |
| Materials and supplies | 13,300 | 13,281 | 19 |
| TOTAL REGISTER OF DEEDS | 107,662 | 104,948 | 2,714 |
| Election Expense: | | | |
| Personnel services | 2,500 | 722 | 1,778 |
| Contractual services and other charges | 33,900 | 26,616 | 7,284 |
| Materials and supplies | 32,400 | 32,359 | 41 |
| Capital outlay | 1,400 | 1,370 | 30 |
| TOTAL ELECTION EXPENSE | 70,200 | 61,067 | 9,133 |
| Employee Benefits: | | | |
| Employee benefits | 1,729,191 | 1,705,811 | 23,380 |
| County Treasurer: | | | |
| Personnel services | 135,000 | 125,054 | 9,946 |
| Contractual services and other charges | 18,950 | 10,233 | 8,717 |
| Materials and supplies | 10,550 | 3,433 | 7,117 |
| Capital outlay | 4,500 | | 4,500 |
| TOTAL COUNTY TREASURER | 169,000 | 138,720 | 30,280 |
| Unclassified: | | | |
| Contractual services and other charges | 405,000 | 404,706 | 294 |
| Materials and supplies | 3,000 | 1,230 | 1,770 |
| Miscellaneous | 15,000 | 9,000 | 6,000 |
| Transfer funds | 2,126,023 | 2,004,200 | 121,823 |
| TOTAL UNCLASSIFIED | 2,549,023 | 2,419,136 | 129,887 |

See notes to financial statements.

**STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL
GENERAL FUND - (STATEMENT 3)**

POTTAWATOMIE COUNTY, KANSAS

Year Ended December 31, 2006

| | Budget | Actual | Favorable (Unfavorable) Variance |
|---|-----------|-----------|--|
| Financial and Administrative - continued: | | | |
| Zoning and Planning: | | | |
| Personnel services | \$ 59,300 | \$ 57,960 | \$ 1,340 |
| Contractual services and other charges | 36,250 | 30,990 | 5,260 |
| Materials and supplies | 5,200 | 3,964 | 1,236 |
| TOTAL ZONING AND PLANNING | 100,750 | 92,914 | 7,836 |
| TOTAL FINANCIAL AND ADMINISTRATIVE | 5,824,081 | 5,476,732 | 347,349 |
| Public Safety: | | | |
| Ambulance Service: | | | |
| Contractual services and other charges | 1,003,000 | 1,001,920 | 1,080 |
| Materials and supplies | 400 | 184 | 216 |
| Capital outlay | 107,600 | 107,548 | 52 |
| TOTAL AMBULANCE SERVICE | 1,111,000 | 1,109,652 | 1,348 |
| First Responder: | | | |
| Contractual services and other charges | 6,000 | | 6,000 |
| Inventory | 2,500 | | 2,500 |
| Miscellaneous | 6,000 | | 6,000 |
| Capital outlay | 2,500 | | 2,500 |
| TOTAL FIRST RESPONDER | 17,000 | - | 17,000 |
| Local Emergency Management: | | | |
| Personnel services | 57,000 | 47,830 | 9,170 |
| Contractual services and other charges | 30,150 | 12,744 | 17,406 |
| Materials and supplies | 9,400 | 8,541 | 859 |
| Capital outlay | 50,000 | 32,539 | 17,461 |
| Adjustment for qualifying budget credit | 7,286 | | 7,286 |
| TOTAL LOCAL EMERGENCY MANAGEMENT | 153,836 | 101,654 | 52,182 |

See notes to financial statements.

**STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL
GENERAL FUND - (STATEMENT 3)**

POTTAWATOMIE COUNTY, KANSAS

Year Ended December 31, 2006

| | Budget | Actual | Favorable (Unfavorable) Variance |
|---|------------------|------------------|--|
| Public Safety - continued: | | | |
| Sheriff: | | | |
| Personnel services | \$ 1,207,600 | \$ 1,211,986 | \$ (4,386) |
| Contractual services and other charges | 109,650 | 111,690 | (2,040) |
| Materials and supplies | 158,750 | 158,527 | 223 |
| Capital outlay | 173,000 | 175,089 | (2,089) |
| Adjustment for qualifying budget credit | 10,113 | | 10,113 |
| TOTAL SHERIFF | 1,659,113 | 1,657,292 | 1,821 |
| Detention Center: | | | |
| Personnel services | 211,600 | 211,520 | 80 |
| Contractual services and other charges | 100,650 | 65,125 | 35,525 |
| Materials and supplies | 104,250 | 72,913 | 31,337 |
| Capital outlay | 5,150 | 5,104 | 46 |
| TOTAL DETENTION CENTER | 421,650 | 354,662 | 66,988 |
| Juvenile Detention: | | | |
| Contractual services and other charges | 75,000 | 74,292 | 708 |
| TOTAL PUBLIC SAFETY | 3,437,599 | 3,297,552 | 140,047 |
| Public Works: | | | |
| Cemeteries: | | | |
| Contractual services and other charges | 8,000 | 7,928 | 72 |
| Materials and supplies | 2,000 | 1,107 | 893 |
| TOTAL CEMETERIES | 10,000 | 9,035 | 965 |
| Noxious Weed: | | | |
| Personnel services | 142,000 | 115,169 | 26,831 |
| Contractual services and other charges | 32,000 | 32,142 | (142) |
| Materials and supplies | 94,300 | 92,827 | 1,473 |
| Capital outlay | 19,700 | 21,904 | (2,204) |
| Adjustment for qualifying budget credit | 3,290 | | 3,290 |
| TOTAL NOXIOUS WEED | 291,290 | 262,042 | 29,248 |

See notes to financial statements.

**STATEMENTS OF CASH RECEIPTS AND EXPENDITURES
BUDGET AND ACTUAL
GENERAL FUND - (STATEMENT 3)**

POTTAWATOMIE COUNTY, KANSAS

Year Ended December 31, 2006

| | Budget | Actual | Favorable (Unfavorable) Variance |
|---|------------------|------------------|--|
| Public Works - continued: | | | |
| Road and Bridge: | | | |
| Personnel services | \$ 1,469,400 | \$ 1,468,649 | \$ 751 |
| Contractual services and other charges | 1,008,100 | 1,006,654 | 1,446 |
| Materials and supplies | 1,526,000 | 1,508,005 | 17,995 |
| Capital outlay | 446,500 | 446,212 | 288 |
| Transfer funds | 125,210 | 125,210 | - |
| TOTAL ROAD AND BRIDGE | 4,575,210 | 4,554,730 | 20,480 |
| Solid Waste Disposal: | | | |
| Personnel services | 63,000 | 61,622 | 1,378 |
| Contractual services and other charges | 263,825 | 263,730 | 95 |
| Materials and supplies | 8,650 | 8,273 | 377 |
| Capital outlay | 1,725 | 1,221 | 504 |
| TOTAL SOLID WASTE DISPOSAL | 337,200 | 334,846 | 2,354 |
| TOTAL PUBLIC WORKS | 5,213,700 | 5,160,653 | 53,047 |
| Health and Welfare: | | | |
| County Health: | | | |
| Personnel services | 304,000 | 351,647 | (47,647) |
| Contractual services and other charges | 58,525 | 44,247 | 14,278 |
| Materials and supplies | 43,650 | 50,744 | (7,094) |
| Capital Outlay | 23,250 | 4,364 | 18,886 |
| Adjustment for qualifying budget credit | 131,801 | | 131,801 |
| TOTAL COUNTY HEALTH | 561,226 | 451,002 | 110,224 |
| Pawnee Mental Health | | | |
| Allocations | 44,000 | 44,000 | - |
| Big Lakes Development Services: | | | |
| Allocations | 128,500 | 128,500 | - |

See notes to financial statements.